

**UNITED STATES DISTRICT COURT**

EASTERN DISTRICT OF CALIFORNIA

STEPHEN A. SMITH, as Special  
Administrator of the Estate of Sharleen G.  
Robson (deceased), and the Estate of Robert  
W. Robson (deceased),

Plaintiff,

v.

UNITED STATES OF AMERICA, et al.,

Defendants.

Case No. 1:22-cv-01032-JLT-SAB

ORDER RE STIPULATION TO CONTINUE  
MANDATORY SCHEDULING  
CONFERENCE

(ECF Nos. 44, 48)

Plaintiff initiated this tax refund action against Defendants United States, the Department of Treasury, and the Internal Revenue Service on August 16, 2022. (ECF No. 1.) The United States, on behalf of Defendants, filed an answer to the complaint on March 6, 2023. (ECF No. 31.) An initial scheduling conference is currently set for March 12, 2024. (ECF No. 44.)

On March 5, 2024, the parties filed a joint status report and seventh request to continue the mandatory settlement conference. (ECF No. 48.) The parties proffer that based on negotiations between counsel for Plaintiff, counsel for Defendant United States, and the attorneys with the National Office of Chief Counsel of Defendant Internal Revenue Service, Plaintiff has withdrawn its global settlement proposal sent to counsel for Defendant United States on May 18, 2023, and submitted an alternate settlement proposal ("Plaintiff's Alternate Settlement Proposal") to counsel for Defendant United States. The parties proffer the terms and

1 conditions of Plaintiff's Alternate Settlement Proposal are set forth in a settlement offer  
2 acknowledgement letter dated February 16, 2024, ("Settlement Offer Acknowledgement  
3 Letter"), prepared and signed by counsel for Defendant United States and approved by the  
4 Plaintiff and counsel for the Plaintiff on February 20, 2024.

5 The parties contend that any settlement of this case must be reviewed and approved by  
6 the authorized delegate of the Attorney General of the United States. The parties proffer that  
7 Counsel for Defendant United States, in consultation with the Internal Revenue Service, is  
8 currently reviewing the Settlement Offer Acknowledgment Letter and preparing a  
9 recommendation of such offer to the authorized delegate of the Attorney General of the United  
10 States. The parties contend counsel for Defendant United States expects a final decision on the  
11 Settlement Offer Acknowledgment Letter by the authorized delegate of the Attorney General of  
12 the United States by May 14, 2024. As such, the parties request to continue the scheduling  
13 conference to May 14, 2024.

14 Given the pending settlement offer and expected decision on or before May 14, 2024, the  
15 Court finds good cause to grant the parties' seventh request to continue the scheduling  
16 conference. No further continuances will be granted.

17 Accordingly, IT IS HEREBY ORDERED that:

- 18 1. The Scheduling Conference set for March 12, 2024, is continued to **May 28,**  
19 **2024, at 2:00 p.m.;** and
- 20 2. The parties shall file a joint scheduling report seven (7) days prior to the  
21 scheduling conference.

22 IT IS SO ORDERED.

23 Dated: **March 6, 2024**

24   
25 UNITED STATES MAGISTRATE JUDGE  
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